

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

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Report No. 5809

**COMMISSION ON SUPREME COURT REPORTS**

Agency No. 047

July 1, 1994 Through June 30, 1996

Issue Date: April 25, 1997

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## Overview

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In 1995 the legislature reduced the commission's supervisory function, in the publication of the decisions of the supreme court and the court of appeals, to an advisory capacity. The commission's supervisory function is now performed by the supreme court. The commission is unstaffed and its assets have been surplused.

We performed the statewide single audit of the state of Washington for the fiscal year ended June 30, 1996. In accordance with the Single Audit Act of 1984, we audited the state as an entity, rather than each agency separately. The results of this audit will be published in a statewide single audit report which includes the following:

- An opinion on the financial statements.
- A report on internal control structure-related matters based solely on an assessment of control risk made as part of the audit of the financial statements.
- A report on compliance with laws and regulations that may have a material effect on the financial statements.
- An opinion on supplementary Schedule of Federal Financial Assistance.
- A report on internal controls over federal financial assistance.
- An opinion on compliance with specific requirements applicable to major federal financial assistance programs.
- A report on compliance with general requirements applicable to federal financial assistance programs.
- A report on compliance with laws and regulations applicable to nonmajor federal financial assistance program transactions tested.
- A Schedule of Findings and Schedule of Questioned Costs.

The work performed at the Commission on Supreme Court Reports included procedures to satisfy the requirements of the 1996 statewide single audit and supplemental reviews and tests deemed necessary in the circumstances.

In addition, we performed the audit of the Commission on Supreme Court Reports for the fiscal year ended June 30, 1995, as part of the statewide single audit of the state as an entity. The results of this audit have been published in a statewide single audit report dated May 15, 1996. Our audit for fiscal

year 1995 included procedures to express opinions on the state's general-purpose financial statements and tests deemed necessary in the circumstances.

There were no findings or questioned costs for the Commission on Supreme Court Reports.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

March 19, 1997